

SECTION 196. NON-CODE JULY 1, 2002. Provides that the department shall adopt initial rules and forms by December 1, 2002 for the utility receipts tax. Provides that emergency rule making authority may be used.

Provides transition language for the utility receipts tax for a fiscal year taxpayer. The taxpayer's first taxable year will be from January 1, 2003 until the end of their normal taxable year. The taxpayer will calculate the annual taxable income for the full taxable year, and then prorate the year to the period that occurs after December 31, 2002 until the end of the taxpayer's federal taxable year.

SECTION 197. NON-CODE JULY 1, 2002. Requires that fiscal year taxpayers subject to the supplemental net income tax will file a final return based on income tax due for the period beginning with the taxpayer's taxable year starting in 2002 and ending on December 31, 2002. The taxpayer is required to remit any estimated payments that were due to be paid before December 31, 2002.

SECTION 198. NON-CODE JANUARY 1, 2003. Provides that the repeal of the gross income tax only applies to taxable years that begin after December 31, 2002.

SECTION 199. NON-CODE JANUARY 1, 2003. Provides that fiscal year taxpayers subject to the gross income tax will file a final return based on gross income tax due from the start of the fiscal year through December 31, 2002.

SECTION 200. NON-CODE JULY 1, 2002. Provides that corporate fiscal year taxpayers subject to the adjusted gross income tax shall calculate the adjusted gross income tax liability based on the number of days that the income is subject to the 3.4% rate and the number of days that the income is subject to the 8.5% rate.

SECTION 201. NON-CODE JANUARY 1, 2003. Provides that the utility receipts tax applies to taxable years beginning after December 31, 2002.

SECTION 207. NON-CODE JULY 1, 2002. Provides that the venture capital tax credit applies to taxable years beginning after December 31, 2003.

## **TAXPAYER BILL OF RIGHTS**

### **Public Law 332-1989**

#### **(Special Session)**

#### **Indiana Taxpayer Rights and Responsibilities**

All Indiana taxpayers have certain rights and responsibilities that correspond to the Indiana tax laws. The Taxpayer Bill of Rights sets forth these rights and responsibilities for Indiana Taxpayers:

- I Quality taxpayer service
- II Taxpayer Advocate to help taxpayers in the preservation of their rights
- III Taxpayer education and information
- IV A fair collection process
- V Appointed hearing time and representation
- VI Demand Notices
- VII Warrants for collection of tax
- VIII Judgement liens against property
- I X Annual Public Hearing and Department Report
- X Taxpayer responsibilities